

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,  
Plaintiff,

v.

JAMES B. WHITTENBURG,  
Defendant.

Case No. 1:06-cr-071

Mag. Judge T.S. Black


ELEMENTS OF THE OFFENSE  
26 U.S.C. § 7203

The elements of the offense for Willful Failure to File Return, in violation of 26 U.S.C. § 7203, are as follows:

- First:** Defendant was a person required by law to file a return;
- Second:** Defendant failed to file at the time required by law; and
- Third:** The failure to file was willful.

Respectfully submitted,

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U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
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JAMES B. WHITTENBURG  
CLERK  
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